



# CITY OF BRAWLEY

## MAY 3, 2022

**Fiscal Year 2022/23**  
**Budget Study Session No. 1**

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## TODAY'S PRESENTATION

- Focused on the General Fund
  - First draft of the General Fund
    - Baseline with few fluctuations from 2021/22
    - No personnel changes are incorporated
    - Pending requests from departments are being evaluated
- Revenues and Expenses
  - What's changed since FY 2021/22
  - Discuss assumptions
  - Departments available to answer questions



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## GENERAL FUND REVENUES

Top 4 make up 90% (\$10,753,400) of total taxes

- Sales taxes - \$3,200,000 – 26.82%
- Property taxes - \$2,653,400 – 22.24%
- VLF - \$2,600,000 – 21.79%
- UUT - \$2,300,000 – 19.28%

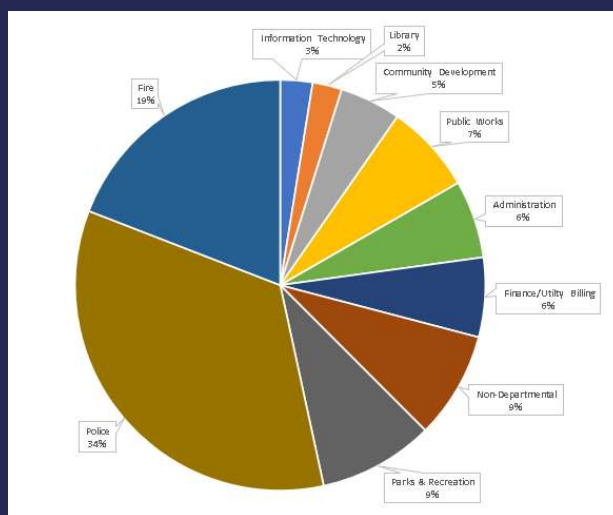
Revenue Category	2022/23 Proposed	% Total	YoY Change
Taxes (top 4 = 57% of all revenues)	\$11,932,400	62.76%	\$987,600
License & Permits	275,100	1.45%	19,400
Grants	449,150	2.36%	(446,433)
Fees & Charges	4,630,551	24.36%	663,420
Fines & Assessments	13,100	0.07%	(500)
Interest/Misc./Reim.	258,660	1.36%	(1,124,267)
Transfers In	1,453,470	7.65%	(451,973)
<b>Total</b>	<b>\$19,012,701</b>	<b>100%</b>	<b>(\$372,753)</b>



- Moderate revenue projections
- Continued strong economy
- Continuous monitoring is always recommended

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## GENERAL FUND EXPENSES



Department	Total	%
Library Services	\$434,492	2.31%
Information Tech.	478,755	2.54%
Community Development	908,155	4.83%
Administration	1,152,798	6.13%
Finance/Utility Billing	1,176,976	6.25%
Public Works	1,321,799	7.02%
Non-Dept.	1,583,290	8.41%
Parks & Rec.	1,712,198	9.10%
Fire	3,597,763	19.12%
Police	6,452,505	34.29%
<b>TOTAL</b>	<b>\$18,818,731</b>	<b>100%</b>

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## OVERVIEW OF GENERAL FUND CHANGES

### Increases



- Pension Accrued Liability \$204,772
- Full-time salaries \$193,338
- Medical Insurance Benefits \$ 186,240
- Pension contributions payroll \$46,953
- Pension Bond payment \$44,387

### Decreases

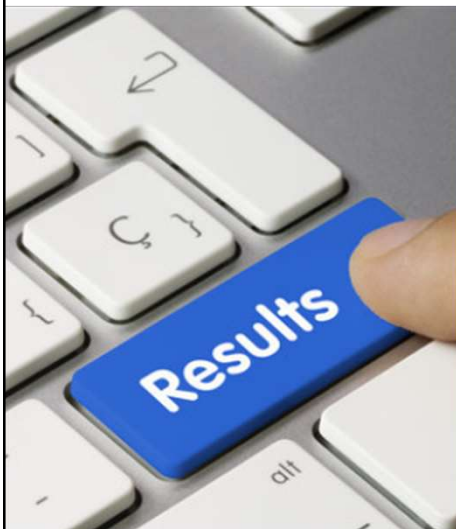


- Workers Compensation \$139,691
- General Liability Insurance \$47,979
- Unemployment Insurance \$19,544



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## GENERAL FUND SUMMARY



General Fund FY 2022/23 Proposed Budget Summary	
Revenues	\$19,012,701
Expenses	(18,818,731)
<b>BUDGET SURPLUS/(DEFICIT)</b>	<b>\$193,970</b>

- No major revenue adjustments are expected
- New vehicle leases pending
- No additional personnel
- No funding for reserves or future replacements

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## NEXT BUDGET STUDY SESSION 5/17/22

- General Fund & Capital Projects Update
- Special Revenue Funds (40)
  - Capital improvements
  - Law enforcement grants
  - Assessment Districts
- Fiduciary Fund (1)
- Internal Service Funds (2)
- Enterprise Funds (3)
  - Water
  - Wastewater
  - Airport